

SOUTH AFRICAN REVENUE SERVICE

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GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface indicate deletions from the existing rules.

_____ Words that are underlined with a solid line indicate insertions in the existing rules.

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 250)**

Under sections 47B and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended to the extent set out in the Schedule hereto.



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 47B.01

1. Rule 47B.01 is hereby amended by the substitution for paragraph (b) of the following paragraph:

“(b) the employee must within the seventy-two hours **[next]** following the end of his/her flight –“.

Amendment of rule 47B.03

2. Rule 47B.03 is hereby amended by the substitution for subparagraph (ii) of paragraph (d) of the following subparagraph:

“(ii) The certificate number shall be quoted in all correspondence with or any document required to be completed by **[South African Revenue Service (SARS)]**.”.

Amendment of rule 47B.08

3. Rule 47B.08 is hereby amended by the substitution for subparagraph (ii) of paragraph (c) of the following subparagraph:

“(ii) **[in cash]** via eFiling.”.

Amendment of rule 47B.11

4. Rule 47B.11 is hereby amended by the substitution of the following rule:

“Forms APT 101, 102 and 201 are **[obtainable from]** available as published on the SARS website. **[Controller at O.R. Tambo International Airport]**”.

Amendment of forms

5. Item 202.00 of the Schedule to the rules is hereby amended by the insertion of the following forms:

(a) “APT 101 - AIR PASSENGER TAX: Agent’s application for registration / cancellation or changing of registered particulars”;

- (b) "APT 102 - AIR PASSENGER TAX: Operator's application for registration / cancellation or changing of registered particulars"; and
- (c) "APT 201 - AIR PASSENGER TAX RETURN".